

**IN THE UNITED STATES DISTRICT COURT
FOR THE SOUTHERN DISTRICT OF NEW YORK**

JTH TAX LLC, d/b/a LIBERTY TAX SERVICE and
SIEMPRETAX+LLC,

Plaintiffs,

v.

MICHAEL CYBULSKI, MC TAX LLC, EMPIRE
TAX SERVICES, INC. and NAYELI CORIA,

Defendants.

Case No.: 1:21-cv-04716

~~PROPOSED~~ TEMPORARY RESTRAINING ORDER

THIS MATTER having come before the Court by Plaintiff JTH Tax LLC d/b/a Liberty Tax Service (“Liberty”) for a Motion for a Temporary Restraining Order with notice to Defendants Michael Cybulski, MC Tax LLC and Empire Tax Services, Inc. (“Defendants”) via ECF, and it appearing based upon the Memorandum of Law, and exhibits and declaration filed therewith, in support of this motion, all pleadings, affidavits and other documents filed in this matter, and oral argument held on March 23, 2022 that Liberty meets the elements necessary for the issuance of emergent injunctive relief pending full briefing and a hearing on Liberty’s Motion for a Preliminary Injunction;

IT IS on this 24th day of March, 2022,

ORDERED that a Temporary Restraining Order be and is hereby entered against Defendant Michael Cybulski and all those acting in concert with him (“Cybulski”), which Order shall remain in force and effect until the issuance of an Order on Liberty’s request for a Preliminary Injunction, as set forth below, Cybulski (and all those acting in concert with him) is hereby:

- A. Enjoined from directly or indirectly offering tax preparation services and transmitting tax returns for a fee or charge within twenty-five (25) miles of the boundaries of Defendants' former Liberty franchise territories while the TRO is in effect (under no circumstance will the period of non-competition terminate before March 25, 2023);
- B. Enjoined from directly or indirectly soliciting the patronage of any person or entity served by any of Cybulski's Liberty offices in the last twelve (12) months that he was a Liberty franchisee, for a fee or charge, income tax preparation or electronic filing of tax returns while the TRO is in effect (under no circumstance will the period of non-solicitation terminate before March 25, 2023).
- C. Without admission of doing so, Ordered to cease use of Liberty's Confidential Information, including Liberty's confidential Operations Manual; and
- D. Ordered to return any of Liberty's Confidential Information that may be in his possession or control.

upon consent,
IT IS FURTHER ORDERED that this Temporary Restraining Order shall not expire *LAP*
prior to the entry of an Order on Liberty's request for Preliminary Injunction.

SO ORDERED.

Loretta A. Preska
HON. LORETTA A. PRESKA
3/24/22